

## Article - Tax - General

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§11-1A-02.

(a) In addition to any tax imposed under § 11-102 of this title, except as provided in subsection (b) of this section, a tax is imposed on the use, in the State, of electricity that is not delivered by a public service company.

(b) The special use tax on electricity does not apply to the use of:

(1) electricity that is:

(i) used for residential purposes; or

(ii) used exclusively for emergency back-up generation; or

(2) on-site generated electricity.

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